

County of Placer, California

**Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2006
(amounts expressed in thousands)**

	<u>General Fund</u>	<u>Public Safety</u>	<u>Road</u>
Revenues			
Taxes	\$ 143,906	\$ -	\$ 2,322
Licenses and permits	8,011	21	80
Fines, forfeitures and penalties	9,671	269	965
Use of money and property	6,032	263	1,305
Intergovernmental	114,985	43,493	19,649
Charges for services	34,071	4,772	6,309
Contributions and donations	193	81	429
Tobacco settlement	-	-	-
Miscellaneous	1,132	464	21
Total revenues	<u>318,001</u>	<u>49,363</u>	<u>31,080</u>
Expenditures			
Current:			
General government	50,848	-	-
Public protection	37,987	96,768	-
Public assistance	50,029	-	-
Health and sanitation	74,392	-	-
Public ways and facilities	-	-	27,685
Recreation and cultural services	3,503	-	-
Education	265	-	-
Debt service:			
Principal	15	224	56
Interest and fiscal charges	-	67	4
Bond issuance costs	-	-	-
Payment to refunded bond escrow agent	-	-	-
Capital outlay	428	1,905	2,023
Total expenditures	<u>217,467</u>	<u>98,964</u>	<u>29,768</u>
Excess (deficiency) of revenues over (under) expenditures	<u>100,534</u>	<u>(49,601)</u>	<u>1,312</u>
Other Financing Sources (Uses)			
Capital lease financing	-	452	-
Proceeds from issuance of refunding debt	-	-	-
Premium (discount) on refunding debt	-	-	-
Payment to refunded bond escrow agent	-	-	-
Proceeds from sale of capital assets	-	332	20
Transfers in	1,135	48,807	6,311
Transfers out	(88,181)	(163)	(1,027)
Total other financing sources (uses)	<u>(87,046)</u>	<u>49,428</u>	<u>5,304</u>
Net change in fund balances	13,488	(173)	6,616
Fund balances, beginning of year, as restated	120,613	10,097	44,593
Fund balances, end of year	<u>\$ 134,101</u>	<u>\$ 9,924</u>	<u>\$ 51,209</u>

The notes to the financial statements are an integral part of this statement.

County of Placer, California

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Governmental Funds
For the Fiscal Year Ended June 30, 2006
(amounts expressed in thousands)**

Capital Improvements	Public Facilities Fees	Other Governmental Funds	Total Governmental Funds	
\$ -	\$ -	\$ 16,197	\$ 162,425	Revenues
-	-	-	8,112	Taxes
-	-	137	11,042	Licenses and permits
465	1,020	1,343	10,428	Fines, forfeitures and penalties
300	-	5,205	183,632	Use of money and property
2,030	9,317	8,464	64,963	Intergovernmental
-	-	319	1,022	Charges for services
-	-	2,481	2,481	Contributions and donations
-	-	55	1,672	Tobacco settlement
2,795	10,337	34,201	445,777	Miscellaneous
				Total revenues
-	-	3,704	54,552	Expenditures
-	-	7,171	141,926	Current:
-	-	5,813	55,842	General government
-	-	537	74,929	Public protection
-	-	1,436	29,121	Public assistance
-	-	135	3,638	Health and sanitation
-	-	4,614	4,879	Public ways and facilities
-	-	1,077	1,372	Recreation and cultural services
-	-	3,641	3,712	Education
-	-	1,876	1,876	Debt service:
-	-	1,089	1,089	Principal
13,350	-	30,501	48,207	Interest and fiscal charges
13,350	-	61,594	421,143	Bond issuance costs
(10,555)	10,337	(27,393)	24,634	Payment to refunded bond escrow agent
				Capital outlay
-	-	-	452	Total expenditures
-	-	71,454	71,454	Excess (deficiency) of revenues over
-	-	(1,441)	(1,441)	(under) expenditures
-	-	(52,882)	(52,882)	Other Financing Sources (Uses)
-	-	-	352	Capital lease financing
8,776	22,826	41,988	129,843	Proceeds from issuance of refunding debt
(3,142)	(21,985)	(16,883)	(131,381)	Premium (discount) on refunding debt
5,634	841	42,236	16,397	Payment to refunded bond escrow agent
				Proceeds from sale of capital assets
(4,921)	11,178	14,843	41,031	Transfers in
21,368	78,546	49,412	324,629	Transfers out
\$ 16,447	\$ 89,724	\$ 64,255	\$ 365,660	Total other financing sources (uses)
				Net change in fund balances
				Fund balances, beginning of year, as restated
				Fund balances, end of year

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